

CITY OF ROCHESTER, MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET**

December 31, 2001

With Comparative Totals for December 31, 2000

	<u>Equipment Revolving Fund</u>	<u>Information Technology Revolving Fund</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$439,346	\$256,593
Investments	4,721,709	2,744,244
Accrued interest receivable	59,400	34,600
Accounts receivable		
Taxes receivable delinquent	123	
Due from other governmental units		
	<hr/>	<hr/>
Total Current Assets	5,220,578	3,035,437
	<hr/>	<hr/>
Equipment:		
Machinery and equipment	15,064,011	876,350
Less: Accumulated depreciation	(6,740,375)	(512,732)
	<hr/>	<hr/>
Total Equipment	8,323,636	363,618
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$13,544,214</u>	<u>\$3,399,055</u>
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Accounts payable	\$176	
Due to other governmental units		\$54
Due to other funds		21,199
Accrued claims		
Deferred revenue		
	<hr/>	<hr/>
Total Current Liabilities	176	21,253
	<hr/>	<hr/>
Long-Term Liabilities:		
Accrued claims		
Total Liabilities	176	21,253
	<hr/>	<hr/>
Fund Equity:		
Contributed capital:		
Municipality	527,834	3,306,471
Capital grants	24,363	
	<hr/>	<hr/>
Total Contributed Capital	552,197	3,306,471
	<hr/>	<hr/>
Retained Earnings:		
Reserved for future claims		
Unreserved	12,991,841	71,331
	<hr/>	<hr/>
Total Retained Earnings	12,991,841	71,331
	<hr/>	<hr/>
Total Fund Equity	13,544,038	3,377,802
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$13,544,214</u>	<u>\$3,399,055</u>

FORM J-1

Self Insurance Fund	Totals	
	2001	2000
\$868,666	\$1,564,605	\$1,897,385
8,468,000	15,933,953	15,320,753
106,500	200,500	248,000
		3,313
	123	124
		247
<u>9,443,166</u>	<u>17,699,181</u>	<u>17,469,822</u>
	15,940,361	15,022,749
	(7,253,107)	(6,504,946)
	<u>8,687,254</u>	<u>8,517,803</u>
<u>\$9,443,166</u>	<u>\$26,386,435</u>	<u>\$25,987,625</u>
\$8,928	\$9,104	\$103,688
	54	1,656
	21,199	
1,495,276	1,495,276	1,236,055
<u>632,376</u>	<u>632,376</u>	<u>689,176</u>
<u>2,136,580</u>	<u>2,158,009</u>	<u>2,030,575</u>
<u>839,000</u>	<u>839,000</u>	<u>712,000</u>
<u>2,975,580</u>	<u>2,997,009</u>	<u>2,742,575</u>
	3,834,305	3,825,646
	<u>24,363</u>	<u>26,874</u>
	<u>3,858,668</u>	<u>3,852,520</u>
6,467,586	6,467,586	6,651,466
	<u>13,063,172</u>	<u>12,741,064</u>
<u>6,467,586</u>	<u>19,530,758</u>	<u>19,392,530</u>
<u>6,467,586</u>	<u>23,389,426</u>	<u>23,245,050</u>
<u>\$9,443,166</u>	<u>\$26,386,435</u>	<u>\$25,987,625</u>